ROLL 182.1
DAILY RECORDINGS
BOARD OF COUNTY COMMISSIONERS
MARRIAGE APPLICATIONS

93584

PENALTIES

Employers failing to file timely and complete quarterly tax reports will be subject to a penalty of $10.00.

Late tax payments will be subject to a penalty of 4% of the tax amount for the first month of delinquency.

A total penalty of 9% of the tax amount for the second month of delinquency.

A total penalty of 19% of the tax amount for the third month of delinquency.

A minimum penalty of $2.00 will be assessed for late tax payments.

INTEREST

Commencing with the month following the date of assessment, additional interest accrues on contributions at the rate of 1% per month, or fraction thereof, not to exceed 24% for any one contribution period.

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